

House File 646

H-1514

1 Amend House File 646 as follows:

2 1. Page 3, by striking lines 17 through 21 and  
3 inserting <or agencies pursuant to section 11.5A or  
4 11.5B. The auditor of state shall submit documentation  
5 justifying the necessity for the retention of  
6 additional full-time equivalent positions to the state  
7 executive council, and shall receive approval from  
8 the council, prior to such retention. The auditor  
9 of state shall notify the department of management,  
10 the legislative fiscal committee, and the legislative  
11 services agency of any additional full-time equivalent  
12 positions retained.

13 3. As a condition of receiving funding appropriated  
14 in this section, for the fiscal year beginning July  
15 1, 2011, and ending June 30, 2012, the auditor shall  
16 comply with all of the following requirements:

17 a. The rates and fees set by the auditor to conduct  
18 audits for the fiscal year shall not exceed the rates  
19 and fees set for conducting audits as of January 1,  
20 2009.

21 b. The auditor shall not seek reimbursement from  
22 departments and agencies specified in section 11.5B in  
23 an amount that exceeds the total amount reimbursed to  
24 the auditor by those departments and agencies for the  
25 fiscal year beginning July 1, 2008.

26 c. The auditor shall not seek reimbursement  
27 from governmental subdivisions for audits which are  
28 reimbursable pursuant to section 11.20 or 11.21 in an  
29 amount that exceeds the total amount reimbursed to the  
30 auditor by governmental subdivisions for the fiscal  
31 year beginning July 1, 2008.

32 d. Notwithstanding any provision of this subsection  
33 to the contrary, the auditor may seek reimbursement  
34 from departments and agencies specified in section  
35 11.5B, and governmental subdivisions, in an amount  
36 that exceeds the total amount reimbursed to the  
37 auditor by those departments, agencies, or governmental  
38 subdivisions for the fiscal year beginning July 1,  
39 2008, for audits required by the federal government and  
40 reimbursable from federal funds.

41 e. For purposes of this subsection, "total amount  
42 reimbursed" does not include amounts reimbursed for  
43 audits required and reimbursed from federal funds.

44 Sec. \_\_\_\_ AUDITOR OF STATE — DISCRETIONARY  
45 AUDITS. For the fiscal year beginning July 1, 2011,  
46 and ending June 30, 2012, the auditor of state, in  
47 addition to any other requirements provided in this  
48 Act, shall not seek reimbursement from departments  
49 and agencies specified in section 11.5B for any  
50 discretionary audit that the auditor initiates or has

1 initiated on the auditor's own authority and which is  
2 not specifically required by statute. Notwithstanding  
3 the prohibition contained in this section, the auditor  
4 shall perform all necessary audit duties related to  
5 any financial report required to be compiled by a  
6 department or agency that the auditor has previously  
7 audited in the normal course of the auditor's duties,  
8 whether or not such financial report is required  
9 by law. Any amounts reimbursed in association with  
10 such audit shall be limited to the amounts reimbursed  
11 for the audit of such report during the previous  
12 reporting period. However, the auditor of state  
13 may seek reimbursement for the cost of conducting a  
14 discretionary audit from any moneys recovered pursuant  
15 to any criminal or civil action arising out of the  
16 discretionary audit.>

17 2. By renumbering as necessary.

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HUNTER of Polk